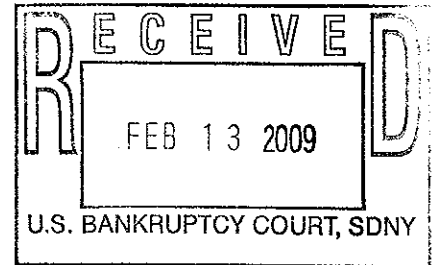


February 11, 2009

United States Bankruptcy Court
One Bowling Green
New York, NY 10004



Attn: Judge Robert D. Drain

Ref: Delphi Corp Case # 05-44481 filed October 5, 2005
Document # 14705 to cancel OPEB (health insurance benefits) for all retirees

Dear Judge Drain:

This letter is to express my concerns with Document #14705 filed by Delphi Corporation on February 4, 2009 asking the court to cancel health insurance benefits (OPEB) for over 15,000 people who are retirees of Delphi Corporation.

The mailing from Delphi Corp. has an number of inconsistencies including mathematical ones. The Corporation states in Para .8 that "...there will be a cash savings to the Debtor of approximately \$200, 000,000 in the aggregate from 2009 to 2011" This cost to the corporation is relatively short lived as it has previously suspended medical coverage to salaried employees when they attain the age of 65.

But first let us do the math...

15,000 retirees times 33 month in the period April 1, 2009 to December 2011 times \$404 per retiree per month equals \$200,000,000. (The amount claimed in the filing)

If you deem that the company needs relief, then let the company increase the cost of medical benefits to the retiree by \$200 per month. This would save a \$100,000,000 for the Corporation yet still provide at least a portion of the "Promised" benefits to faithful salaried retirees. The above is a compromise. I have watched your wisdom in this difficult case. I trust that you will rule correctly.

Additionally, there were recent salaried retirement enticements/coercion by the Corporation finalized in January of 2009. Does the termination of the health care benefits at this time almost appear fraudulent?

I have tried to keep this letter short and only hit on the key topics as I see them.

Please note that this letter is an **OBJECTION** to the document #14705. I ask you to **REJECT** this motion.

Sincerely yours,
Daniel P. Liska
354 Westchester SE
Warren, Ohio 44484
330.501.3619